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JS-6

UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIFORNIA
 WESTERN DIVISION

MAGUIRE PARTNERS - MASTER
 INVESTMENTS, LLC, MAGUIRE
 PARTNERS, INC., TAX MATTERS
 PARTNERS, *et al.*,

Plaintiffs,

vs.

UNITED STATES OF AMERICA

Defendant.

Consolidated Case No.:
 CV 06-07371-JFW (RZx)

Related Case Nos.:

CV 06-7374-JFW (RZx) ✓
 CV 06-7376-JFW (RZx)
 CV 06-7377-JFW (RZx)
 CV 06-7380-JFW (RZx)

Judgment

For the reasons set forth in the Court's findings of fact and conclusions of law, dated February 4, 2009, (dkt. 140), the Court denies Plaintiffs' request to readjust partnership items for 2001 and 2002 of Maguire Partners - Master Investments, LLC; Thomas Division Partnership, L.P.; Thomas Investment Partners, Ltd.; Thomas Master Investments, L.P.; and Huntington/Fox Investments, L.P. The adjustments set forth in the Notices of Final Partnership Administrative Adjustments (FPAAs) are correct. Further, the accuracy-related penalties specified in the FPAAs were appropriately imposed and there are no partnership-level defenses to those penalties.

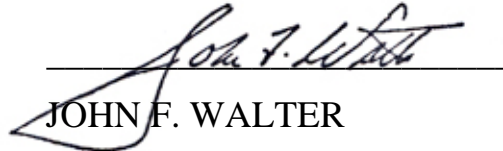
Judgment is entered in favor of the United States and against Maguire Partners - Master Investments, LLC, Maguire Partners, Inc., Tax Matters Partner,

1 in case no. CV 06-7371; Thomas Division Partnership, L.P., Thomas Investment
2 Partners, Ltd., Tax Matters Partner, in case no. CV 06-7374; Thomas Investment
3 Partners, Ltd., Thomas Partners, Inc., Tax Matters Partner, in case no. CV 06-7376;
4 Thomas Master Investments, L.P., Thomas Partners, Inc., Tax Matters Partner, in
5 case no. CV 06-7377; and Huntington/Fox Investments, L.P., Edward D. Fox, Jr.,
6 Tax Matters Partner, in case no. CV 06-7380.

7 The United States is entitled to costs pursuant to Rule 54(d)(1), Federal
8 Rules of Civil Procedure, in amounts to be determined.

9
10 IT IS SO ORDERED:

11
12 DATED: March 3, 2009


JOHN F. WALTER

UNITED STATES DISTRICT JUDGE